

**UNITED STATES COURT OF APPEALS
FOR THE EIGHTH CIRCUIT**

No: 06-2466

Eugene P. Kent,

Appellee

v.

**United of Omaha Life Insurance Company, a Nebraska corporation with its principal
office at Mutual of Omaha Plaza, Nebraska,**

Appellant

No: 06-2467

Eugene P. Kent,

Appellant

v.

**United of Omaha Life Insurance Company, a Nebraska corporation with its principal
office at Mutual of Omaha Plaza, Nebraska,**

Appellee

Appeal from U.S. District Court for the District of South Dakota
(4:02-cv-04214-CBK)

JUDGMENT

These appeals from the United States District Court were submitted on the record of the district court, briefs of the parties and were argued by counsel.

After consideration, it is hereby ordered and adjudged that the judgment of the district court in these causes is affirmed in part and reversed in part in accordance with the opinion of this court.

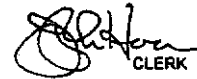
May 03, 2007

Order Entered in Accordance with Opinion:
Clerk, U.S. Court of Appeals, Eighth Circuit.

/s/ Michael E. Gans

FILED

MAY - 7 2007


CLERK

01V02-4214